

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Western Boone Co Com Sch Dist (615)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Student Academic Achievement							
Certified Salaries	110	\$5,182,924	\$4,984,302	\$4,864,187	\$4,749,970	-2.2%	-2.3%
Group Health Insurance	222	\$642,979	\$647,690	\$628,498	\$625,437	-0.7%	-0.5%
Teacher Retirement Fund, Prior to 7-1-95	215	\$430,678	\$443,079	\$455,984	\$469,556	2.2%	3.0%
Non - Certified Salaries	120	\$454,675	\$527,797	\$492,271	\$469,431	0.8%	-4.6%
Operational Supplies	611	\$377,382	\$256,077	\$412,292	\$434,233	3.6%	5.3%
Social Security Certified	212	\$421,782	\$413,516	\$409,140	\$405,178	-1.0%	-1.0%
Equipment	730	\$4,546	\$42,208	\$6,160	\$299,065	184.8%	4755.0%
Transfer Tuition to Ed. Service Agencies Within State	564	\$143,033	\$246,104	\$263,529	\$265,280	16.7%	0.7%
Other Employee Benefits	241 - 290	\$227,908	\$235,299	\$193,343	\$223,066	-0.5%	15.4%
Pre-2008 Object Code - Temporary Salaries	130	\$153,740	\$132,578	\$125,447	\$176,618	3.5%	40.8%
Pupil Services	313	\$7,764	\$93,083	\$145,016	\$168,223	115.7%	16.0%
Social Security Noncertified	211	\$102,341	\$109,347	\$106,623	\$106,287	1.0%	-0.3%
Other Communication Services	533 - 539	\$28,960	\$23,808	\$1,294	\$18,230	-10.9%	1309.0%
Library Books	640	\$7,271	\$10,571	\$10,441	\$13,391	16.5%	28.3%
Travel	580	\$22,756	\$13,932	\$22,936	\$13,052	-13.0%	-43.1%
Group Life Insurance	221	\$15,097	\$12,804	\$12,334	\$12,068	-5.4%	-2.2%
Other Supplies and Materials	615, 660 - 689	\$8,481	\$9,830	\$10,013	\$8,687	0.6%	-13.2%
Periodicals	650	\$4,540	\$4,645	\$6,063	\$6,276	8.4%	3.5%
Teacher Retirement Fund, After 7-1-95	216	\$8,909	\$5,187	\$4,830	\$5,213	-12.5%	7.9%
Group Accident Insurance	223	\$4,898	\$3,406	\$3,820	\$3,738	-6.5%	-2.1%
Workers Compensation Insurance	225	\$0	\$0	\$0	\$1,269	NA	NA
Repairs and Maintenance Services	430	\$903	\$2,376	\$326	\$1,099	5.0%	236.8%
Student Academic Achievement Total		\$8,251,565	\$8,217,638	\$8,174,548	\$8,475,366	0.7%	3.7%
Student Instructional Support							
Certified Salaries	110	\$682,435	\$786,178	\$827,138	\$863,415	6.1%	4.4%
Non - Certified Salaries	120	\$283,222	\$289,189	\$292,870	\$298,897	1.4%	2.1%
Operational Supplies	611	\$3,723	\$8,556	\$6,314	\$4,413	4.3%	-30.1%
Travel	580	\$1,424	\$1,176	\$594	\$60	-54.7%	-89.9%
Pupil Services	313	\$79,657	\$44,758	\$40,082	\$0	-100.0%	-100.0%
Student Instructional Support Total		\$1,050,462	\$1,129,857	\$1,166,997	\$1,166,785	2.7%	0.0%
Overhead and Operational							
Non - Certified Salaries	120	\$1,855,281	\$1,884,451	\$1,914,132	\$1,949,057	1.2%	1.8%
Operational Supplies	611	\$489,419	\$533,238	\$484,933	\$511,023	1.1%	5.4%
Heating and Cooling for Buildings - Electricity	621	\$354,521	\$425,239	\$445,834	\$452,982	6.3%	1.6%
Repairs and Maintenance Services	430	\$142,854	\$169,778	\$160,043	\$220,618	11.5%	37.8%

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Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Vehicles	731	\$305,956	\$500,350	\$0	\$202,932	-9.8%	NA
Gasoline and Lubricants	613	\$223,947	\$215,375	\$243,986	\$197,587	-3.1%	-19.0%
Certified Salaries	110	\$182,719	\$186,117	\$192,846	\$195,088	1.7%	1.2%
Insurance	520	\$151,926	\$197,343	\$203,643	\$185,469	5.1%	-8.9%
Light and Power - Other Than Heating and Cooling	625	\$152,583	\$154,275	\$161,899	\$170,575	2.8%	5.4%
Construction Services	450	\$195,362	\$133,848	\$194,523	\$146,112	-7.0%	-24.9%
Group Health Insurance	222	\$147,176	\$137,441	\$143,332	\$120,295	-4.9%	-16.1%
Social Security Noncertified	211	\$98,443	\$104,777	\$104,402	\$105,884	1.8%	1.4%
Other Employee Benefits	241 - 290	\$74,856	\$78,710	\$90,559	\$101,142	7.8%	11.7%
Heating and Cooling for Buildings - Gas	622	\$67,345	\$67,092	\$67,673	\$87,481	6.8%	29.3%
Telephone	531	\$24,293	\$29,196	\$49,686	\$77,167	33.5%	55.3%
Equipment	730	\$29,811	\$28,273	\$119,081	\$73,475	25.3%	-38.3%
Content	747	\$39,969	\$49,941	\$40,572	\$69,729	14.9%	71.9%
Pupil Services	313	\$0	\$0	\$0	\$57,934	NA	NA
Travel	580	\$23,801	\$35,106	\$28,157	\$38,764	13.0%	37.7%
Removal of Refuse and Garbage	412	\$21,452	\$22,477	\$29,917	\$29,358	8.2%	-1.9%
Student Transportation Services	510	\$112,654	\$29,665	\$28,248	\$24,549	-31.7%	-13.1%
Water and Sewage	411	\$16,807	\$17,787	\$21,512	\$17,383	0.8%	-19.2%
Tires and Repairs	612	\$8,150	\$18,353	\$18,881	\$15,319	17.1%	-18.9%
Social Security Certified	212	\$13,825	\$14,032	\$14,661	\$14,289	0.8%	-2.5%
Wireless Equipment	743	\$24,156	\$8,800	\$17,784	\$10,073	-19.6%	-43.4%
Teacher Retirement Fund, Prior to 7-1-95	215	\$5,482	\$5,584	\$7,884	\$7,754	9.1%	-1.6%
Dues and Fees	810	\$6,933	\$7,355	\$7,919	\$6,645	-1.1%	-16.1%
Board of Education Services	318	\$6,522	\$7,713	\$11,555	\$6,313	-0.8%	-45.4%
Advertising	540	\$2,912	\$2,877	\$3,927	\$5,486	17.2%	39.7%
Group Accident Insurance	223	\$5,742	\$6,228	\$4,900	\$4,321	-6.9%	-11.8%
Group Life Insurance	221	\$5,166	\$5,082	\$4,020	\$4,245	-4.8%	5.6%
Workers Compensation Insurance	225	\$5,886	\$815	\$2,177	\$3,434	-12.6%	57.7%
Severance/Early Retirement Pay	213	\$9,428	\$5,463	\$3,322	\$692	-47.9%	-79.2%
Official Bond Premiums	525	\$291	\$147	\$144	\$344	4.3%	138.9%
Other Professional and Technical Services	319	\$180	\$180	\$180	\$180	0.0%	0.0%
Overhead and Operational Total		\$4,805,846	\$5,083,108	\$4,822,331	\$5,113,700	1.6%	6.0%
Non Operational							
Redemption of Principal	831	\$3,194,500	\$3,224,875	\$3,257,875	\$3,278,750	0.7%	0.6%
Construction Services	450	\$332,804	\$315,747	\$176,361	\$148,341	-18.3%	-15.9%
Equipment	730	\$48,261	\$91,971	\$73,238	\$126,702	27.3%	73.0%
Computer Hardware	741	\$194,525	\$124,026	\$207,531	\$121,829	-11.0%	-41.3%
Pre-2008 Object Code - Temporary Salaries	130	\$0	\$0	\$83,429	\$110,941	NA	33.0%

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Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year Compound Annual Growth	Percent Change 2014 to 2015
Other Purchased Services	593	\$71,684	\$81,596	\$79,373	\$64,764	-2.5%	-18.4%
Awards	875	\$13,750	\$18,750	\$17,600	\$24,300	15.3%	38.1%
Social Security Noncertified	211	\$0	\$0	\$6,421	\$8,415	NA	31.0%
Certified Salaries	110	\$3,634	\$4,074	\$4,145	\$2,118	-12.6%	-48.9%
Instruction Services	311	\$79,316	\$82,995	\$0	\$0	-100.0%	NA
Non Operational Total		\$3,938,473	\$3,944,034	\$3,905,973	\$3,886,161	-0.3%	-0.5%
Grand Total		\$18,046,346	\$18,374,637	\$18,069,850	\$18,642,012	0.8%	3.2%